

1118 - SENIOR AUDITOR

NATURE OF WORK

Advanced professional audit work with supervisory responsibility for audit of various financial operations in City departments, agencies, and external organizations having contractual relationship with the City. Employees in this classification perform complex audit assignments; may serve as team leader. Incumbent may be assigned to assist Internal Auditor in special projects. Employees in this class perform more complex auditing assignments in various staff and operating agencies, departments, and in external agencies and organizations, or may serve as team leaders in the conduct of major audits. Incumbents may also be assigned to assist the Internal Auditor in the conduct of special auditing assignments of considerable complexity. Work differs from that of Auditor in that the positions require more advanced professional knowledge of auditing theory and practices and the application of a greater degree of professional judgement in the disposition of accounting problems which arise. Supervision is received from the Internal Auditor who reviews statements and reports and evaluates work for quality of results and adherence to professional auditing standards and program guidelines.

ILLUSTRATIVE EXAMPLES OF ESSENTIAL DUTIES

Prepares audit programs, detailing audit objectives and steps to take in the audit; conducts audit assignments by examining, analyzing, and verifying evidentiary data; prepares written report of audit findings and recommendations for correction and improvement of operations.

Participates in exit conference with the auditee and the internal auditor to discuss findings and recommendations for correcting unsatisfactory conditions.

Performs miscellaneous audit functions, such as checking travel expense reports, cash counts, payroll verifications, productivity studies; verifies that the departments or outside entities are operating as the city code, agreements, city ordinances.

Prepares accurate and detailed flowcharts of departments operations.

Meets with Internal Auditor and auditees to discuss findings and recommendations for correcting unsatisfactory conditions, improving operations and reducing cost.

May supervise subordinate staff in conducting audits of records of City departments and/or outside agencies, and in the preparation of final reports.

May assist the Internal Auditor in the conduct of more complex audits such as those of an investigative nature, or may be given such assignments independently.

Performs related tasks as required.

KNOWLEDGE, SKILLS AND ABILITIES

Considerable knowledge of generally accepted accounting principles, public finance administration, and internal control systems and their methods.

Considerable knowledge of the special principles, practices and procedures of auditing with reference to

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public finance and governmental accounting.

Considerable knowledge of established audit program guidelines applicable to audits assigned.

Considerable knowledge of Federal, State and Local laws, rules, regulations and guidelines relating to financial records of City departments and agencies funded by Federal Grants.

Knowledge of the organization and operating activities of departments and agencies assigned for audit.

Some knowledge of supervisory practices and procedures.

Some knowledge of the auditing of computer systems, and the ability to apply such knowledge.

Ability to determine and establish necessary audit controls for computerized functions.

Ability to apply policies and procedures specified in audit program guidelines for various departments and agencies.

Ability to evaluate the capabilities and effectiveness of personnel in the departments being audited.

Ability to prepare more complex accounting reports and statements.

Ability to prepare accurate and detailed flow charts of complex operations.

Ability to promote and maintain effective departmental and public relations.

Ability to maintain an objective attitude in the conduct of audits.

Ability to perform detailed work involving written and numerical data.

Ability to make arithmetic calculations rapidly and accurately.

Ability to exercise sound judgement in the application of audit standards and recognition of accounting problems.

Ability to communicate effectively, both verbally and in writing.

MINIMUM REQUIREMENTS

Five (5) years experience in accounting and/or auditing. Graduation from accredited college or university with a major in Accounting, Public or Business Administration or equivalent. Experience may substitute for education on a year-for-year basis. Certification, or proof of passing, the CIA or CPA examination.

DESIREs: Public Sector (municipal) experience, working knowledge of automated financial management systems; experience with performance based budget techniques. Experience preferred in spreadsheet, database and word processing PC software products.

PHYSICAL REQUIREMENTS

Must have the use of sensory skills in order to effectively communicate and interact with other employees and the public through the use of the telephone and personal contact. Physical capability to effectively use and operate various items of office related equipment, such as, but not limited to, word processor, calculator, copier, and fax machine.

Significant amounts of walking, climbing, bending, etc. for a limited number of days. Some climbing, bending, kneeling, lifting, pushing, and pulling are sometimes necessary in the retrieval of documents from file cabinets.

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SUPERVISION RECEIVED

Supervision is received from the Internal Auditor who assigns work and reviews statements and reports and evaluates work for quality of results and adherence to professional auditing standards and program guidelines.

SUPERVISION EXERCISED

May supervise one or more Auditors or clerical employees.

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